IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA RICHMOND DIVISION

				RICHMOND DIVISION F			
In re: CIRCUIT CITY STORES, INC., et al.,))	CHAPTER 11 Case No. 08-35653-K	Į.	F L APF E D USBA	CLERK	L E D	
Debtors.)	Jointly Administered					

RESPONSE OF CARRIAGE CROSSING MARKETPLACE, LLC TO LIQUIDATING TRUST'S NINTH OMNIBUS OBJECTION TO LANDLORD CLAIMS (REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS, RECLASSIFICATION OF CERTAIN MISCLASSIFIED CLAIMS, DISALLOWANCE OF CERTAIN LATE FILED CLAIMS, AND DISALLOWANCE OF CERTAIN AMENDED CLAIMS)

Carriage Crossing Marketplace, LLC ("<u>Carriage Crossing</u>") by and through undersigned counsel, hereby responds to the Liquidating Trust's Ninth Omnibus Objection To Landlord Claims (Reduction of Certain Partially Invalid Claims, Reclassification of Certain Misclassified Claims, Disallowance of Certain Invalid Claims, Disallowance of Certain Late Filed Claims, And Disallowance of Certain Amended Claims) (the "<u>Claims Objection</u>") and, in so doing, states as follows:

- 1. In the Claims Objection, the Circuit City Stores, Inc. Liquidating Trust (the "Liquidating Trust") objects to claim number 14022 filed by Carriage Crossing (the "Carriage Crossing Claim") and seeks the disallowance of the Carriage Crossing Claim on the grounds that "No amounts are owed per the debtor's books and records." Additionally, the Claims Objection incorrectly classifies the Carriage Crossing Claim as a general unsecured, rather that administrative, claim.
- 2. The amount sought in the Carriage Crossing Claim arises from taxes for 51 postpetition days in which the debtor occupied Carriage Crossing's premises. Attached to the Carriage Crossing Claim at the time of its filing were the documents in support thereof.

3. The filing of the Carriage Crossing Claim constitutes "prima facie evidence of the validity of amount of the claim." FED. R. BANKR. P 3001(f). Absent the production of evidence by the Liquidating Trust which is equal in force to the filed proof of claim and which refutes "at least one of the allegations that is essential to the claim's legal sufficiency" the Carriage Crossing Claim is due to be allowed. In re: DJK Residential, LLC, 416 B.R. 100, 104 (Bankr. S.D.N.Y 2009).

WHEREFORE, Carriage Crossing respectfully requests that the Court enter an Order (i) overruling the Claims Objection with respect to the Carriage Crossing Claim, (ii) allowing the Carriage Crossing Claim in full as an administrative claim, (iii) granting to Carriage Crossing such additional relief as the Court deems proper.

Dated: April 6, 2011

Eric T. Ray

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Attorneys for Carriage Crossing Market Place, LLC

CERTIFICATE OF SERVICE

I hereby certify that on the 6th day of April, 2011, I caused a copy of the above to be served upon the following via overnight delivery.

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Main Document

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April 6, 2011

Clerk of the Bankruptcy Court United States Bankruptcy Court 701 East Broad Street - Room 4000 Richmond, VA 23219

> Circuit City Stores, Inc., et al RE:

> > Bankruptcy Case No.: 08-35653-KRH

To Whom It May Concern:

Enclosed please find an original and two copies of the Response of Carriage Crossing Marketplace, LLC to Liquidating Trust's Ninth Omnibus Objection To Landlord Claims (Reduction of Certain Partially Invalid Claims, Reclassification of Certain Misclassified Claims, Disallowance of Certain Invalid Claims, Disallowance of Certain Late Filed Claims, And Disallowance of Certain Amended Claims) for filing in your office. Please stamp one copy of the document with the date of filing and return them in the enclosed envelope.

Thank you for your assistance. Please contact me if you have any questions.

Sincerely,

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Enclosures